

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.

SUITE 301
WASHINGTON, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A LESTER

RECORDATION NO. 27450-A FILED

April 4, 2008

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SURFACE TRANSPORTATION BOARD

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, effective as of March 1, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number 27450.

The names and addresses of the parties to the enclosed document are:

Assignor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537

Assignee: Banc of America Leasing & Capital, LLC
One Financial Plaza, 5th Floor
Providence, RI 02903

Anne K. Quinlan, Esquire
April 4, 2008
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A description of the railroad equipment covered by the enclosed document is:

29 covered hopper railcars within the series AEX 8503 – AEX 9157 as more particularly set forth in the equipment schedule attached to the document.

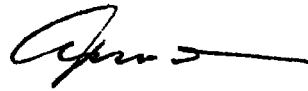
A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made and entered into effective as of March 1, 2008, by and between The Andersons, Inc. ("Assignor") and Banc of America Leasing and Capital, LLC ("Assignee").

WHEREAS, The Anderson, Inc., as Lessor, and Jack Daniel Distillery, Lem Motlow Prop., Inc., as Lessee, have heretofore entered into that certain Full Service Lease Agreement effective August 1, 2004, and Rider Deal #R01162, effective January 1, 2008 (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number 27450.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

[Signature Pages to Follow]

ASSIGNOR: THE ANDERSONS, INC.

By: Nicholas C. Conrad

Nicholas C. Conrad
Assistant Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Nicholas C. Conrad, Assistant Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

3rd In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this
day of April, 2008.



Judy A. Baldwin
Notary Public

JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010

BANC OF AMERICA LEASING AND CAPITAL, LLC

By:

Patricia Smith-Disu
Vice President

STATE OF RHODE ISLAND)
) ss:
COUNTY OF PROVIDENCE)

Before me, a Notary Public, in and for said county and state, personally appeared Patricia Smith-Disu, the Vice President of Banc of America Leasing and Capital, LLC, a Delaware limited liability company, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said company and by authority of its Board of Directors on behalf of the company and that the same is the free act and deed of said officer and of said company.

In Testimony Whereof, I have hereunto set my hand and official seal at Providence, Rhode Island this _____ day of _____, 2008.

Notary Public

Equipment

Jack Daniel Distillery, Lem Motlow Prop., Inc.

1	AEX	008503	16	AEX	009096
2	AEX	008504	17	AEX	009100
3	AEX	008523	18	AEX	009103
4	AEX	008550	19	AEX	009122
5	AEX	008553	20	AEX	009125
6	AEX	008557	21	AEX	009131
7	AEX	008561	22	AEX	009133
8	AEX	008564	23	AEX	009135
9	AEX	008570	24	AEX	009136
10	AEX	008573	25	AEX	009138
11	AEX	008589	26	AEX	009139
12	AEX	008598	27	AEX	009140
13	AEX	008607	28	AEX	009154
14	AEX	008617	29	AEX	009157
15	AEX	009095			

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 4/4/08



Robert W. Alvord